FOR MYSORE STATE

Secrt. II-27—95,006 31 10 50.

FINANCE (1948) Department.

Ms SERIES.

G.O. NO. 1177

Dated 13. 12. 1948

[Despatch Abstract.]

Budget - Contingent Expenditure - Rearrangement of existing Sub-heads based on the recommendations of the retrenchment and Reorganization Committee - Orders passed.

GOVERNMENT OF MADRAS:

Abstract:

BUDGET - Contingent expenditure - Rearrangement of existing sub heads based on the recommendations of the Retrenchment and Reorganisation Committee - ORDERS PASSED.

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FINANCE DEPARTMENT.
G.O.Ms.No. 1177, Finance, dated 13th December 1948.

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O R D E R:

The Retrenchment and Reorganisation Committee has recommended --

(i) that the present practice of exhibiting in the Detailed Budget Estimates under the head "Other Charges" expenditure on items like construction of buildings, purchase of motor cars, machinery and other assets along with the ordinary office contingent expenditure and expenditure on repairs to buildings should be abandoned and that the expenditure resulting in the acquisition of assets such as those given above should be shown separately under "Other Charges" distinct from Ordinary Contingent expenditure on service postage, etc., including repairs; and

(ii) that the present practice of clubbing under the head "Other Charges" or "Contingencies" all sorts of expenditure -- such as purchase of motor lorries in the Police department, subsidy for Khadi scheme -- along with office contingent expenditure common to all departments should be abandoned and that the special items of expenditure such as purchase of motor lorries, subsidy for Khadi scheme, etc., should be separated from ordinary office contingent expenditure and shown separately under suitable heads.

The object of the recommendation is to enable a layman to see at a glance from the Budget the amount of ordinary office contingent expenditure incurred in each department or office.

2. The Government have examined the recommendations in consultation with the Accountant General, Madras. They now direct that the following ~~xx~~ rearrangement of the existing sub-heads of appropriation be made with effect from the Budget for 1949-50:--

(i) The present procedure of showing under a single sub-head of appropriation ordinary office contingent expenditure common to all departments along with special items of expenditure such as plant, machinery and laboratory equipment in colleges and schools, etc., should be discontinued, and "Office Contingencies" and "Other Charges" should be exhibited separately with separate totals. The expenditure on "Allowances" which is now included in some cases under "Other Charges" should be shown separately under "Allowances."

(ii) The present procedure of showing large and important items of expenditurelike "Dietary Charges" and "Medicines and Hospital Necessaries" under special sub-heads of appropriation should be continued; and

(iii) the expenditure on petty construction and repair works costing Rs. 5,000 and less should be included generally under the sub-head of appropriation "Other Charges", except where it is shown separately under a separate sub-head "Petty Construction and Repairs."

3. The sub-head of appropriation "Contingencies" is now treated as a single unit for purposes of control of expenditure and appropriation audit. The Government direct that with a view to minimise the number of units of appropriation to be taken into account for the purpose of control of expenditure, the allotments for the two heads "Office Contingencies" and "Other

P.T.O.

Charges" prescribed in paragraph 2 (1) above be treated as pertaining to a single unit of appropriation, though separate figures will be given in the Budget Estimates, and that in the orders sanctioning reappropriation of funds, this single unit of appropriationbe styled "Contingencies (Office Contingencies and Other Charges)" in order to avoid confusion in comparing the figures given in the Budget with those in the reappropriation orders.

(By Order of His Excellency the Governor)

T.N.S.Raghavan,
Secretary to Government.

To the Accountant-General, Madras.
To the Departments of the Secretariat.
To all Heads of Departments and Estimating Officers.
To the Finance (B.C.) Department (with enclosure).
To the Finance (P.W.R.) Department.

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/ True Copy /

Superintendent,
Madras Record Office, Madras.

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